



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Nick Christy
DOCKET NO.: 10-20074.001-R-1
PARCEL NO.: 23-27-206-005-0000

The parties of record before the Property Tax Appeal Board are Nick Christy, the appellant, by attorney Brian P. Liston of Law Offices of Liston & Tsantilis, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$14,778
IMPR.: \$46,187
TOTAL: \$60,965

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has a parcel of 59,112 square feet of land area that is improved with a two-story dwelling of masonry construction. The dwelling is five years old and has 5,136 square feet of living area with a full unfinished basement, central air conditioning, three fireplaces, and a three-car attached garage.¹ The subject property is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Palos Park, Palos Township, Cook County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board

¹ The board of review claims the subject has 6,298 square feet of living area with a full finished basement. However, the board of review only provided the subject's property characteristic sheets to support these claims. The appraiser listed the subject's living area as 5,136 square feet. Additionally, the appraiser stated the subject property had a full unfinished basement. The appraiser provided a drawing of the subject dwelling to support the size claim but did not provide any calculations as to how he arrived at the subject's living area. Since the appraiser stated that he had inspected the interior of the subject property, the Board accepts the appraiser's claims as to the size and features of the subject dwelling.

the prior year under docket number 09-22388.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$60,965 based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2009 and 2010 are within the same general assessment period for Palos Township. (86 Ill.Admin.Code §1910.90(i)). The appellant submitted an appraisal to demonstrate the subject was overvalued. The appraiser concluded that the subject property had a market value of \$685,000 as of January 1, 2008.

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2009 final assessment of the subject property totaling \$88,200 was disclosed. The board of review presented descriptions and sale prices for four comparable properties. These properties sold from January 2007 to February 2009 for prices that ranged from \$1,198,279 to \$2,740,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that a decision reducing the subject's 2009 assessment has been issued. The record further indicates that the subject property is an owner-occupied dwelling and that 2009 and 2010 are within the same general assessment period for Palos Township. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 20, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.